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厦门大学

博士学位论文

吸收成本法合理性的经济解释

Economic Explanation on the Rationality of Absorption

Costing

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摘 要

吸收成本法自产生以来饱受争议，这在一定程度上削弱了人们对吸收成本法合理性的支持。但是，与理论界的态度相反，吸收成本法一直以来被实务界广泛应用，尤其在财务会计领域。如果吸收成本法是一项无效的制度安排，为什么它会被沿用上百年的？本文从经济学视角，试图分析吸收成本法存在的合理性。

吸收成本法的议题众多，本文选取了期间费用账务处理和固定成本分配这两个有代表性的议题进行讨论。

对第一个议题，主要从产品成本的定价职能和控制职能两个视角，在逻辑上解释为何早期理论界和实务界会从支持“将管理费用和销售费用计入产品成本”转为支持“将管理费用和销售费用计入当期费用”；且引用二十世纪早期商业环境变化与成本信息需求关系的史料，证实了上述逻辑的合理性，得出如下结论：

- (1) 现行期间费用账务处理产生的背景是“大型公司竞争行为”的出现；
- (2) 十九世纪，西方铁路运动的飞速发展，资本市场的逐渐完善，技术水平的迅速进步，是导致现行期间费用账务处理的环境因素。
- (3) 营销活动大规模的出现，是期间费用账务处理产生的直接原因；
- (4) 将产品成本局限于采购、生产环节，只是出于绩效考核的方便；
- (5) 将管理费用、销售费用、研发费用作为费用处理，在一定程度上有利于增进这些部门员工的努力程度，抑制他们的过度在职消费；

关于第二个议题，分为两章来进行。即第4章追溯了理论经济学对固定成本的认识，并对经济学界长期以来所忽视的三个悖论进行了解读。在此基础上，第5章从“信号传递”视角，对固定成本分配的合理性进行了解释，得出如下结论：

- (1) 会计学中“资本化”概念的源头，可以追溯到亚当·斯密对固定资本的认识。财务会计对资产的分类，在很大程度上，来源于古典经济学的理念。同时，财务会计和管理会计关于“成本”概念的认识，本质上来源于古典经济学和正统新古典经济学的“资源耗费观”，而与主观主义学派的“机会成本观”存在着差异。

- (2) 在给定前提下，成本的“资源耗费观”和成本的“机会成本观”能够统一。记录企业的资源耗费行为，会传递出其他计量模式所不能传递的信息，特别

是关于企业人力资本方面的信息。这在一定程度上有利于投资者判断持有证券的机会成本。从这个视角来看，历史成本制度的存在具有一定的合理性。

(3) 经济学中“固定成本”产生的根源在于外生交易费用。在无外生交易费用的前提下，基于“选择”的经济学，并不应该存在“固定成本”的理念。由于外生交易费用的存在，在面向未来的决策过程中，不仅要考虑固定成本的影响，而且需要区分固定成本与变动成本。本文对“固定成本”的认识，既区别了新古典经济学的“固定成本无关论”，又区别了科斯、瑟尔比等人的“固定成本与变动成本不应该作出区分”的观点。

(4) 单产品情形下，固定成本分配有助于约束企业低级管理者虚报资源需求，同时有助于消除企业下级部门的外部性行为。

(5) 多产品情形下，固定成本分配，在一定程度上，是传递公司产品盈利能力的有效指标。当不存在交易费用时，吸收成本法没有必要存在。产品边际贡献和产品耗费固定成本产能信息，将有助于公司建立最优的生产组合模型。但是，在现实中，随着企业固定成本项目的增加，建立这种最优生产组合模型的可能性基本上不存在。吸收成本法下的固定成本分配制度为计算产品盈利能力提供了重要替代指标。换言之，多产品情形下的固定成本分配制度有助于降低企业收集产品盈利能力信息的交易费用。

(6) 多产品情形下，固定成本分配有助于消除企业下级部门管理者及其员工的外部性行为。

本文的学术贡献可能体现在以下两个方面：

(1) 以往对吸收成本法的批判并未深入到经济理论层面，并不足以令人信服。本文基于经济解释的视角，从逻辑上论证了吸收成本法存在的合理性，并结合史料加以证明，从而为吸收成本法提供了合理的借口。

(2) 本文的研究方法，在一定程度上，也具有创新性。我们在承认各个时期账务处理合理性的基础上，重点关注会计账务处理演化的局限条件，试图借助于局限条件的转变，来分析会计账务处理的演化，进而寻找现行会计账务处理合理性存在的根源。

关键词：吸收成本法；期间费用；固定成本分配；机会成本

Abstract

Absorption costing is one kind of the core mechanisms in modern financial accounting system. Since its emergence, absorption costing has received a lot of critiques, which reduce the support from the accounting academia to certain degree. However, inconsistent with the accounting academia, absorption costing has been widely used in accounting practices for a long time, especially in financial accounting. If absorption costing is invalid system, why has it been used for more than one hundred years? In perspectives of economics, the dissertation analyzes the logic of absorption costing.

Since exist a lot of problems on the absorption costing, the dissertation chooses two typical problems to discuss, including period cost and fixed cost allocation.

As regards the first problem, in perspectives of pricing function and controlling function of product cost, the dissertation explains the logic of transition from full cost method which is supported by accounting academia and practical circle to absorption costing. The dissertation also uses the historical evidences on the relationship between changes of business environments and cost information demands in early 20th century to illustrate the rationality of above logic. The main conclusions are as follows:

- (1) The competition among the large size companies is background of modern periodic expense account treatment;
- (2) The emergence of large scale marketing is the direct cause of modern periodic expense account treatment;
- (3) Due to the consideration of performance evaluation, the scopes of product cost are limited to the expenditures in procurement process and manufacturing process;
- (4) It will increase employees' effort level and restrain excessive duty consumption, when recognize the administrative expenditure, marketing expenditure and R & D expense as periodic expense;
- (5) The environment elements which lead to the adoption of absorption cost method include rapid development of railway, the gradual improvement in capital

market and the rapid development in technology.

As regards the second problem, the dissertation firstly reviews the arguments of theoretical economics on the fixed cost, and deciphers three kinds of paradoxes which are neglected by economics academia. Then the dissertation explains the rationality of fixed cost allocation in perspectives of information transmission. The main conclusions are as follows:

(1) The “capitalization” concept in financial accounting can trace back to the Adam Smith’s understanding on fixed capital. To a large extent, classification of assets in modern financial accounting is mainly affected by classical economics. Meanwhile, the “cost” concept in financial accounting and managerial accounting roots in the classical economics and neoclassical economics’ resources consumption theory, which are different from the subjectivism school’ opportunity cost theory.

(2) The emergency of “fixed cost” concept in economics roots in the exogenous transaction cost. Given zero transaction cost, there doesn’t need fixed cost concept in economics. Due to the existence of exogenous transaction cost, the decision model should not only consider the influence of fixed cost; meanwhile, but also differentiate the fixed cost and variable cost. Author’ viewpoint on the fixed cost are different from the neoclassical economics’ fixed cost irrelevance theory and Coase and Thirlby’ unnecessary differentiating fixed cost and variable cost theory.

(3) In the given premises, the resources consumption theory is consistent with the opportunity cost viewpoint. To some extent, recording the resource consumption behavior will help investors to judge the opportunity cost of securities, and transmit more information which other accounting measurement system can not provide, such as humance resource capital information. Therefore, the existence of historical cost system is rational.

(4) In the circumstance of single product, fixed cost allocation will contribute to constrain the false resource demand of lower-level managers; meanwhile, and contribute to reduce the externality in lower-level departments in companies.

(5) In the circumstance of multi-products, fixed cost allocation, to some extent, is the effective signal to transmit the product profitability. Given zero transaction cost,

the absorption costing is unnecessary. The information about the marginal contribution and the consumption of fixed capacity of products will contribute to establish the optimal output combination model. However, due to the increment in fixed cost projects, the optimal output combination model doesn't exist. The fixed cost allocation in absorption costing provides an important proxy of product profitability, which decreases the transaction cost to collect product profitability information.

(6) In the circumstance of multi-products, fixed cost allocation will reduce the externality in lower-level departments in companies.

The main contributions of the dissertation are as follows:

(1) Critics on the absorption costing do not involve the economics theory, which can not provide convinced demonstration. In perspectives of pricing function and controlling function of product cost, the dissertation logically deduces the rationality of absorption costing, and uses historical evidences to demonstrate, which make a reasonable excuse for absorption cost method.

(2) The research methodology in the dissertation, to some extent, is innovative. Based on acknowledging the rationality of accounting processing at various periods, the dissertation attaches importance to the constraints of accounting processing evolvement to analyze the accounting processing evolvement and to explore the root of rationality of financial accounting treatments.

Key Words : Absorption Costing; Periodic Expense; Fixed Cost Allocation; Opportunity Cost

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